B.C.D. 07-6 FEB 26 2007

EMPLOYER STATUS DETERMINATION Teleconnections, Inc.

This is the decision of the Railroad Retirement Board regarding the continued status of Teleconnections, Inc., as an employer under the Railroad Retirement Act (45 U.S.C. § 231, et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351, et seq.) (RUIA).

Teleconnections was held to be an employer under the Acts effective June 13, 1995, (B.A. Number 9530). Teleconnections was administratively dissolved March 1, 1998¹, but ceased actual operations in 2000.

Section 202.11 of the Board's regulations provides that:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

The Board holds that Teleconnections ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on December 31, 2000, the end of the year when Teleconnections ceased operations.

Original signed by:

FOR THE BOARD Beatrice Ezerski Secretary to the Board

¹ The Board was not notified of the dissolution until 2006. Effective May 7, 1997, CSX Rail Payroll Services, Inc. (B.A. No. 9532), became a covered employer and began reporting payroll for CSX employees including those who worked for Teleconnections, so it would not have been apparent to the Board that Teleconnections had ceased operating.